

Rawlins keeps increases to minimum

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Many counties are burdened with property taxes rising higher and higher every year, sometimes by large amounts, but Rawlins County is one place that doesn't seem to have had this problem in recent years.

The county has kept the increase in its property tax rate relatively low since 1990. At about 10.6 percent over the rate of inflation, in fact, the increase was the lowest among the nine counties of northwest Kansas.

"The commissioners have been pretty conservative," said Rawlins County Appraiser Terry Ballard. "There haven't been any major increases in the county levy, but if you look at the overall county as far as budgets, they haven't fluctuated that much either. The commissioners have been pretty fruitful in trying to control the spending."

Another factor that affects rising property taxes is the county's assessed valuation, which fluctuates each year based on land use, mineral production and construction. The taxable value of agricultural land is determined by its use, Ballard said, and if the state-set use value increases, the county will get more money from property taxes.

For this section, reporters for Nor'West Newspapers looked at three years spread across two decades, 1990, 2000 and 2010, to analyze the trend of property taxes in each county. For comparison, we then adjusted rates from 1990 and 2000 to match the inflation of the value of a dollar in 2010.

In 1990, the total tax rate for Rawlins County was at 58.36 mills, and at this time, one mill would raise \$29,961, since the tangible valuation of the county was \$29.961 million. With an adjusted inflation rate for 2010, that valuation would come to \$49.986 million.

In 1990, most of the tax money was going to the road and bridge fund (22.05 mills), the employee benefits fund (10.73) and the general fund (9.02).

In 2000, the levy went up to 67.593 mills, with one mill equaled \$28,902. The levy had increased by 15.82 percent from 1990. However, the county's valuation dropped to \$28.902 million, as can be seen from the value of one mill.

Once again, most of the money went to the road and bridge fund (24.089 mills), employee benefits (16.825) and the general fund (12.350).

In 2010, the levy was at 70.128 mills, and one mill equaled \$29,202. That is only a 3.75 percent increase from 2000's tax rate, but the three common funds grew once again: After absorbing some smaller funds, the general fund was the largest with 23.544 mills, the road and bridge fund took 20.029, and the employee benefits fund showed a lot of growth, to 19.632.

In Rawlins County, the levy didn't go up that much from 1990 to 2010, only about 2 1/2 mills. After inflation, in fact, the levy has actually decreased from 1990 to 2000, and again from 2000 to 2010. Taxpayers haven't had to pay more over the past 20 years; in real dollars, they've paid less.

But how much does the county spends, and



Pam Vyzourek, Rawlins County deputy treasurer (left), and Treasurer Cheryl Wederski examined paperwork in their office at the county courthouse.

— Photo by Kayla Cornett/Colby Free Press

what does that money goes for? The same funds had the most expenditure in 1990, 2000 and 2010.

In 1990, the road and bridge fund spent \$1.022 million, which would actually be \$1.705 million adjusted for inflation to 2010. The general fund spent \$587,269, with an adjusted inflation value of \$979,778 for 2010, and the employee benefits fund paid out \$327,000, with an adjusted inflation value of \$545,555 for 2010.

Net expenditures for the whole county that year were \$2.8 million, which adjusted for inflation would be \$4.671 million in 2010 dollars.

In 2000, the road and bridge fund spent \$1.075 million, which is \$1.361 million after adjusting for inflation. When comparing this to 1990 spending, there is a decrease of 20.18 percent in real dollars spent.

The general fund spent \$1.006 million, which comes to \$1.274 million after inflation. This is a 30.03 percent increase from a decade earlier in real dollars. The employee benefits fund came out to \$563,000, which is \$712,920 after adjusting for inflation. This is an increase of 30.68 percent since 1990.

2000 net expenditures of the county totaled

\$3.632 million, which would be \$4.599 million after inflation. This was actually a slight decrease in "real" dollars, down 1.54 percent from 1990 adjusted spending.

In 2010, the road and bridge fund spent \$1.205 million, a 11.46 percent decrease in inflated dollars from 2000. The general fund spent \$1.689 million, an increase in real spending of 32.57 percent from 10 years earlier. Finally, the employee benefits fund paid out \$809,500, a 13.55 percent increase since 2000.

Net expenditures of the county for 2010 came out to \$5.1 million, an increase of 10.89 percent since 2000 in real spending.

Adjusted for inflation, Rawlins County actually decreased the property tax levy its residents pay. Spending has increased slightly over the years, adjusted for inflation, but at a rate much lower than most area counties.

The increase for Rawlins County, adjusted for inflation, is only about 10.6 percent over 20 years. Decatur County, for instance, reported expenditures up 13 percent over inflation, Cheyenne County 27.7 percent, Wallace County 28 percent, Thomas County 47.6 percent, Sherman 69.5 percent and Logan 78 percent.



Rawlins County

Tax rate 1990 – 58.36 mills

Tax rate 2000 – 67.593 mills

Tax rate 2010 – 70.128 mills

Up 20 percent over 20 years.

Adjusted for inflation, 58.36 mills in 1990

would be 96.119 mills in 2010. That means

the levy actually decreased, in terms of real

dollars, by 27 percent.

Spending 1990 – \$2,800,100.

Spending 2000 – \$3,632,465.

Spending 2010 – \$5,100,097.

Up 82 percent over 20 years.

Adjusted for inflation, \$2,800,100 in 1990

would be \$4,611,785 in 2010 dollars. The

increase in spending is about \$488,000 in

real-dollar terms, or about 10 percent over

inflation.

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